

# SMSF Tax Return

**2023**

1 Jul 2022—30 Jun 2023

TFN Recorded

**PART A** ELECTRONIC LODGMENT DECLARATION (FORM P, T, F, SMSF OR EX)

This declaration is to be completed where the tax return is to be lodged via the Tax Office's electronic lodgment service (ELS). It is the responsibility of the taxpayer to retain this declaration for a period of five years after the declaration is made, penalties may apply for failure to do so.

**Privacy**

The ATO is authorised by the *Taxation Administration Act 1953* to request the provision of tax file numbers (TFNs). The ATO will use the TFNs to identify each partner or beneficiary or entity in our records. It is not an offence not to provide the TFNs. However, you cannot lodge your tax return electronically if you do not quote your TFN.

Taxation law authorises the ATO to collect information and to disclose it to other government agencies. For information about your privacy go to [ato.gov.au/privacy](https://ato.gov.au/privacy)

**The Australian Business Register**

The Commissioner of Taxation, as Registrar of the Australian Business Register, may use the ABN and business details which you provide on this tax return to maintain the integrity of the register.

Please refer to the privacy statement on the Australian Business Register (ABR) website ([www.abr.gov.au](https://www.abr.gov.au)) for further information – it outlines our commitment to safeguarding your details.

**Electronic Funds Transfer – Direct Debit**

Where you have requested an EFT direct debit some of your details will be provided to your financial institution and the Tax Office's sponsor bank to facilitate the payment of your taxation liability from your nominated account.

| Tax File Number | Name of partnership, trust, fund or entity | Year |
|-----------------|--|------|
| TFN Recorded    | The Berdie Superannuation Fund             | 2023 |

I authorise my tax agent to electronically transmit this tax return via the electronic lodgment service.

**Important**

Before making this declaration please check to ensure that all income has been disclosed and the tax return is true and correct in every detail. If you are in doubt about any aspect of the tax return, place all the facts before the Tax Office. The tax law provides heavy penalties for false or misleading statements on tax returns.

**Declaration - I declare that:**

- the information provided to my registered tax agent for the preparation of this tax return, including any applicable schedules is true and correct, and
- the agent is authorised to lodge this tax return.

|   |      |
|---|------|
| Signature of partner, trustee or director | Date |
|---|------|

**PART B ELECTRONIC FUNDS TRANSFER CONSENT**

This declaration is to be completed when an electronic funds transfer EFT of a refund is requested and the tax return is being lodged through the electronic lodgment service ELS.

This declaration must be signed by the taxpayer prior to the EFT details being transmitted to the Tax Office. If you elect for an EFT, all details below must be completed.

**Important**

Care should be taken when completing EFT details as the payment of any refund, including any family tax benefit, will be made to the account specified.

| Agent Ref No. | BSB Number | Account Number | Account Name                   |
|---------------|------------|----------------|--------------------------------|
| 24706581      | 182512     | 96501853       | The Berdie Superannuation Fund |

I authorise the refund to be deposited directly to the account specified.

|           |      |
|-----------|------|
| Signature | Date |
|           |      |

**PART D TAX AGENTS CERTIFICATE (SHARED FACILITIES USERS ONLY)**

| Client Ref | Agent Ref No. | Contact Name    | Contact No. |
|------------|---------------|-----------------|-------------|
| BERDEF     | 24706581      | AMCDV 2 Pty Ltd | 0756795815  |

**Declaration - I declare that:**

- I have prepared this tax return and/or family tax benefit tax claim in accordance with the information supplied by the taxpayer
- I have received a declaration made by the taxpayer that the information provided to me for the preparation of this document is true and correct, and
- I am authorised by the taxpayer to lodge this tax return and any applicable schedules that are attached.

|                   |      |
|-------------------|------|
| Agent's Signature | Date |
|                   |      |

## Section A: Fund information

Period start 01/07/2022

Period end 30/06/2023

**1 TAX FILE NUMBER** TFN Recorded

**2 NAME OF SELF-MANAGED SUPERANNUATION FUND (SMSF)** The Berdie Superannuation Fund

**3 AUSTRALIAN BUSINESS NUMBER** 33 475 765 148

**4 CURRENT POSTAL ADDRESS**

| Address                      | Town/City | State | Postcode |
|------------------------------|-----------|-------|----------|
| PO Box 4454<br>Ashmore Plaza | Ashmore   | QLD   | 4214     |

**5 ANNUAL RETURN STATUS**

Is this the first required return for a newly registered SMSF? No

**6 SMSF AUDITOR**

Title Mr

First name Anthony

Other name William

Family name Boys

SMSF auditor number 100014140

Contact number 04-1072708

| Auditor Address | Town/City   | State | Postcode |
|-----------------|-------------|-------|----------|
| PO Box 3376     | Rundle Mall | QLD   | 5000     |

Was part A of the audit report qualified? **B** No

Was part B of the audit report qualified? **C** No

**7 ELECTRONIC FUNDS TRANSFER (EFT)**

**A. Fund's financial institution account details**

BSB number 182512

Account number 96501853

Account name The Berdie Superannuation Fund

I would like my tax refunds made to this account Yes

**C. Electronic service address alias** BGLSF360

**8 STATUS OF SMSF**

Australian superannuation fund? **A** Yes

Fund benefit structure **B** A

Does the fund trust deed allow acceptance of the Government's Super Co-contribution and Low Income Super Contribution? **C** Yes

**10 EXEMPT CURRENT PENSION INCOME**

Did the fund pay retirement phase superannuation income stream benefits to one or more members in the income year? Yes

Exempt current pension income amount **A** \$49,439.00

Which method did you use to calculate your exempt current pension income? **B** Unsegregated

Was an actuarial certificate obtained? **D** Yes

Did the fund have any other income that was assessable? **E** Yes

Choosing 'No' means that you do not have any assessable income, including no-TFN quoted contributions.

Go to Section C: Deductions and non-deductible expenses. (**Do not complete Section B: Income.**)

If you are entitled to claim any tax offsets, you can list these at Section D: Income tax calculation statement.

**Section B: Income****11 INCOME****Losses carried forward**

Net Capital Losses from Collectables \$0.00

Other Net Capital Losses \$0.00

Gross interest income **C** \$2,578.00

Gross foreign income **D1** \$7,097.00

Net foreign income **D** \$7,097.00

Unfranked dividends **J** \$3,589.00

Franked dividend income amount **K** \$14,411.00

Franking credit **L** \$6,176.00

Gross distribution from trusts income **M** \$16,038.00

**Assessable contributions** (R1 + R2 + R3 less R6) **R** \$21,826.00

Assessable employer contributions **R1** \$21,826.00

No-TFN-quoted contributions **R3** \$0.00

**Gross income** **W** **\$71,715.00**

Exempt current pension income **Y** \$49,439.00

**Total assessable income** **V** **\$22,276.00**

## Section C: Deductions and non-deductible expenses

### 12 DEDUCTIONS

|  |   | Deductions                              |    | Non-Deductible Expenses                 |             |
|--|---|---|----|---|-------------|
| Management and administration expenses | J1  | \$349.00                                | J2 | \$9,984.00                              |             |
| Other amounts                          | L1  | \$32.00                                 | L2 | \$3,611.00                              |             |
|  |   | O - Other expenses not listed elsewhere |    | O - Other expenses not listed elsewhere |             |
| Totals                                 | N   | \$381.00                                | Y  | \$13,595.00                             |             |
| Total SMSF expenses                    |   | (N + Y)                                 | Z  | \$13,976.00                             |             |
| Taxable income or loss                 | (TOTAL ASSESSABLE INCOME less TOTAL DEDUCTIONS) |   |    | O                                       | \$21,895.00 |

## Section D: Income tax calculation statement

### 13 CALCULATION STATEMENT

|  |   |           |                   |
|--|---|-----------|-------------------|
| Taxable income   |   | <b>A</b>  | \$21,895.00       |
| Tax on taxable income                                    |   | <b>T1</b> | \$3,284.25        |
| Tax on no-TFN-quoted contributions                       |   | <b>J</b>  | \$0.00            |
| Gross tax  |   | <b>B</b>  | \$3,284.25        |
| Non-refundable non-carry forward tax offsets             | (C1 + C2)                                     | <b>C</b>  | \$2.82            |
| Foreign income tax offset                                |   | <b>C1</b> | \$2.82            |
| <b>Subtotal</b>  | <b>(B less C – cannot be less than zero)</b>  | <b>T2</b> | <b>\$3,281.43</b> |
| <b>Subtotal</b>  | <b>(T2 less D – cannot be less than zero)</b> | <b>T3</b> | <b>\$3,281.43</b> |
| <b>REFUNDABLE TAX OFFSETS</b>                            | <b>(E1 + E2 + E3 + E4)</b>                    | <b>E</b>  | <b>\$7,432.96</b> |
| Complying fund's franking credits tax offset             |   | <b>E1</b> | \$7,432.96        |
| Tax Payable  |   | <b>T5</b> | \$0.00            |
| Tax offset refunds (Remainder of refundable tax offsets) |   | <b>I</b>  | \$4,151.53        |
| Supervisory levy   |   | <b>L</b>  | \$259.00          |
| Supervisory levy adjustment for wound up funds           |   | <b>M</b>  | \$0.00            |
| Supervisory levy adjustment for new funds                |   | <b>N</b>  | \$0.00            |
| <b>Amount refundable</b>                                 |   | <b>S</b>  | <b>\$3,892.53</b> |

## Section H: Assets and liabilities

### 15 ASSETS

#### 15a Australian managed investments

|                           |          |              |
|---------------------------|----------|--------------|
| Listed trusts             | <b>A</b> | \$535,552.00 |
| Other managed investments | <b>D</b> | \$289,751.00 |

#### 15b Australian direct investments

|                        |          |              |
|------------------------|----------|--------------|
| Cash and term deposits | <b>E</b> | \$193,683.00 |
| Listed shares          | <b>H</b> | \$521,621.00 |

|                                      |   |                |
|--------------------------------------|---|----------------|
| Other assets                         | O | \$16,020.00    |
| 15d Overseas direct investments      |   |                |
| Total Australian and overseas assets | U | \$1,556,627.00 |

|                                       |   |                |
|---------------------------------------|---|----------------|
| 16 LIABILITIES                        |   |                |
| Total member closing account balances | W | \$1,556,627.00 |
| Total liabilities                     | Z | \$1,556,627.00 |

Section K : Declarations

PREFERRED TRUSTEE OR DIRECTOR CONTACT DETAILS

|                |                           |
|----------------|---------------------------|
| Title          | Mrs                       |
| First name     | Irene                     |
| Other name     | Doris                     |
| Family name    | Berdie                    |
| Contact number | 04 07533399               |
| Email address  | Irene_berdie@yahoo.com.au |

TAX AGENT'S CONTACT DETAILS

|                |                            |
|----------------|----------------------------|
| Practice name  | CLEAR ACCOUNTING SOLUTIONS |
| First name     | AMCDV                      |
| Other name     | 2 Pty                      |
| Family name    | Ltd                        |
| Contact number | 07 56795815                |

**Member 1 — Berdie, Edem Kofi (TFN Recorded)**

|   |                            |
|---|----------------------------|
| Account status  | Open                       |
| Tax File Number   | TFN Recorded               |
| <b>INDIVIDUAL NAME</b>  |                            |
| Title   | Doctor                     |
| Given name  | Edem                       |
| Other given names   | Kofi                       |
| Family name   | Berdie                     |
| Suffix  |                            |
| Date of birth   | 4 Dec 1953                 |
| Date of death   |                            |
| <b>CONTRIBUTIONS</b>  |                            |
| Opening account balance   | \$652,597.00               |
| Employer contributions  | <b>A</b> \$1,826.00        |
| Principal Employer ABN  | <b>A1</b>                  |
| Personal contributions  | <b>B</b>                   |
| CGT small business retirement exemption   | <b>C</b>                   |
| CGT small business 15 year exemption  | <b>D</b>                   |
| Personal injury election  | <b>E</b>                   |
| Spouse and child contributions  | <b>F</b>                   |
| Other third party contributions   | <b>G</b>                   |
| Proceeds from primary residence disposal  | <b>H</b>                   |
| Receipt date  | <b>H1</b>                  |
| Assessable foreign superannuation fund amount   | <b>I</b>                   |
| Non-assessable foreign superannuation fund amount   | <b>J</b>                   |
| Transfer from reserve: assessable amount  | <b>K</b>                   |
| Transfer from reserve: non-assessable amount  | <b>L</b>                   |
| Contributions from non-complying funds and previously non-complying funds                     | <b>T</b>                   |
| Any other contributions (including Super Co-contributions and Low Income Super Contributions) | <b>M</b>                   |
| <b>Total Contributions</b>  | <b>N</b> <b>\$1,826.00</b> |

**OTHER TRANSACTIONS**

|  |           |                     |
|--|-----------|---------------------|
| Allocated earnings or losses                       | <b>O</b>  | \$53,133.00         |
| Inward rollovers and transfers                     | <b>P</b>  |                     |
| Outward rollovers and transfers                    | <b>Q</b>  |                     |
| TRIS Count   |           |                     |
| Accumulation phase account balance                 | <b>S1</b> | \$1,592.00          |
| Retirement phase account balance – Non CDBIS       | <b>S2</b> | \$656,111.00        |
| Retirement phase account balance – CDBIS           | <b>S3</b> |                     |
| Accumulation phase value                           | <b>X1</b> | \$1,592.00          |
| Retirement phase value                             | <b>X2</b> | \$656,111.00        |
| Outstanding Limited recourse borrowing arrangement | <b>Y</b>  |                     |
| Lump Sum payment                                   | <b>R1</b> |                     |
| Income stream payment                              | <b>R2</b> | \$49,853.00         |
| <b>Closing account balance</b>                     | <b>S</b>  | <b>\$657,703.00</b> |



## Member 2 — Berdie, Irene Doris (TFN Recorded)

|   |              |                    |
|---|--------------|--------------------|
| Account status  | Open         |                    |
| Tax File Number   | TFN Recorded |                    |
| <b>INDIVIDUAL NAME</b>  |              |                    |
| Title   | Mrs          |                    |
| Given name  | Irene        |                    |
| Other given names   | Doris        |                    |
| Family name   | Berdie       |                    |
| Suffix  |              |                    |
| Date of birth   | 6 Nov 1955   |                    |
| Date of death   |              |                    |
| <b>CONTRIBUTIONS</b>  |              |                    |
| Opening account balance   |              | \$853,235.00       |
| Employer contributions  | <b>A</b>     | \$20,000.00        |
| Principal Employer ABN  | <b>A1</b>    |                    |
| Personal contributions  | <b>B</b>     |                    |
| CGT small business retirement exemption   | <b>C</b>     |                    |
| CGT small business 15 year exemption  | <b>D</b>     |                    |
| Personal injury election  | <b>E</b>     |                    |
| Spouse and child contributions  | <b>F</b>     |                    |
| Other third party contributions   | <b>G</b>     |                    |
| Proceeds from primary residence disposal  | <b>H</b>     |                    |
| Receipt date  | <b>H1</b>    |                    |
| Assessable foreign superannuation fund amount   | <b>I</b>     |                    |
| Non-assessable foreign superannuation fund amount   | <b>J</b>     |                    |
| Transfer from reserve: assessable amount  | <b>K</b>     |                    |
| Transfer from reserve: non-assessable amount  | <b>L</b>     |                    |
| Contributions from non-complying funds and previously non-complying funds                     | <b>T</b>     |                    |
| Any other contributions (including Super Co-contributions and Low Income Super Contributions) | <b>M</b>     | \$500.00           |
| <b>Total Contributions</b>  | <b>N</b>     | <b>\$20,500.00</b> |

**OTHER TRANSACTIONS**

|  |           |                     |
|--|-----------|---------------------|
| Allocated earnings or losses                       | <b>O</b>  | \$75,391.00         |
| Inward rollovers and transfers                     | <b>P</b>  |                     |
| Outward rollovers and transfers                    | <b>Q</b>  |                     |
| TRIS Count   |           |                     |
| Accumulation phase account balance                 | <b>S1</b> | \$18,639.00         |
| Retirement phase account balance – Non CDBIS       | <b>S2</b> | \$880,285.00        |
| Retirement phase account balance – CDBIS           | <b>S3</b> |                     |
| Accumulation phase value                           | <b>X1</b> | \$18,639.00         |
| Retirement phase value                             | <b>X2</b> | \$880,285.00        |
| Outstanding Limited recourse borrowing arrangement | <b>Y</b>  |                     |
| Lump Sum payment                                   | <b>R1</b> |                     |
| Income stream payment                              | <b>R2</b> | \$50,202.00         |
| <b>Closing account balance</b>                     | <b>S</b>  | <b>\$898,924.00</b> |